IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

FRIDAY, THE EIGHTH DAY OF OCTOBER
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE BILAL NAZKI

THE HON'BLE MR JUSTICE S.ANANDA REDDY

And

THE HON'BLE MR JUSTICE L.NARASIMHA REDDY

WRIT PETITION NO : 19595 of 2003

Between:

Pragati Book Centre, Church Street, Chittoor-517001.
rep.by its Prop.Mr.G.Raghupati

..... PETITIONER

AND

1 The Assistant Commissioner (CT) Intelligence, Chittoor.
2 The Assistant Commercial Tax officer (CT) Intelligence, Chittoor

.....RESPONDENT(S)

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue a writ of Mandamus or any other appropriate writ or order or direction to quash the proceedings of the 1st respondent in O.R.No.-nil- dated 26-6-2003 levying and collecting compounding fees of Rs.1,50,000/- for alleged offences under section 30(3) (a) of the APGST Act and direct the respondents to refund the amount of Rs.1,50,000/- or in the alternative to declare that the collection of compounding fees in excess of Rs.3,000/- as contrary to section 32 of the APGST Act and

consequently direct the respondents to refund the excess compounding fee of Rs. 1,47,000/-.

Counsel for the Petitioner:MR.P.SRINIVASA REDDY

Counsel for the Respondents:SPL GOVERNMENT PLEADER FOR COMMERCIAL TAXES

The Court at the stage of admission made the following ORDER:

In this case inspection was made on 13-06-2003. The order of assessment was passed on the same day. The notice for compounding fee was also issued on the same day. A reply was received from the assessee on the same day and an order of compounding fee was also passed on the same day. Against the order of assessment, the petitioner filed an appeal, which has been allowed and the matter has been remanded back. Since the order of assessment has been set aside, therefore, there is no question of collection of any compounding fee. For this reason alone, we set aside the order of compounding fee and direct the respondents to adjust/refund of the amount collected by way of compounding fee. The respondents shall complete the process within two months from today.

The writ petition is accordingly allowed. No costs.

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(BILAL NAZKI, J)

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(S.ANANDA REDDY, J)

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(L.NARASIMHA REDDY, J)

8th OCTOBER, 2004.

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To

1 The Assistant Commissioner (CT) Intelligence, Chittoor.
2 The Assistant Commercial Tax officer (CT) Intelligence, Chittoor

3 Two CCs to the Special Government Pleader for Commercial Taxes, A.P.High Court Buildings, Hyderabad (OUT)

4 Two CD copies.